

United States Bankruptcy Court
Southern District of New York

In re DELPHI CORPORATION, et al.,

Case No. 05-44481

(Jointly Administered)

Court ID (court use only) _____

NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001(e)(1)

Contrarian Funds, LLC

Name of Transferee

Twoson Tool Company aka Twoson Esp Inc.

Name of Transferor

Name and Address where notices to transferee should be sent

Contrarian Funds, LLC
411 West Putnam Ave., Ste. 225
Greenwich, CT 06830
Attn: Alisa Mumola
Phone 203-862-8211

Last Four Digits of Acct#: N/A

Name and Address where transferee payments should be sent
(if different from above)

Scheduled Amount \$137,607.10 against Case No. 05-44640
Scheduled Amount \$2,348.64 against Case No. 05-44567
Scheduled Amount \$5,109.77 against Case No. 05-44567

Court Record Address of Transferor
(Court Use Only)

Last Four Digits of Acct#: N/A

Name and Current Address of Transferor

Twoson Tool Company
PO Box 591
Muncie, IN 47308

Last Four Digits of Acct#: N/A

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: /s/ Alisa Mumola
Transferee/Transferee's Agent

Date: March 19, 2007

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.

~DEADLINE TO OBJECT TO TRANSFER~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

EVIDENCE OF TRANSFER OF CLAIM

TWOSON TOOL COMPANY, a Indiana corporation, its successors and assigns (collectively, "Assignor"), pursuant to that certain Transfer of Claim Agreement dated March 15, 2007, has hereby absolutely and unconditionally sold, transferred and assigned to Contrarian Funds, LLC its successors and assigns (collectively, "Assignee") the general unsecured claim (the "Claim"), in the principal amount listed on Schedule A attached hereto, against the Debtor listed on Schedule A attached here, (the "Debtor") in the bankruptcy proceedings (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York, case no. listed on Schedule A attached hereto or any other court with jurisdiction over such proceedings.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing the assignment of this Claim as an unconditional assignment and Assignee as the valid owner of the Claim.

IN WITNESS WHEREOF, Assignor has duly executed this Evidence of Transfer of Claim by its duly authorized representative this 5th day of March 2007.

(Assignor)
TWOSON TOOL COMPANY

By: Karen E. Beard
Name: Karen E. Beard
Title: Vice President/Finance

(Assignee)
CONTRARIAN FUNDS, LLC
By: Contrarian Capital Management, LLC,
as manager

By: Gil Tenzer
Name: Gil Tenzer
Title: Member

(Assignor)
WITNESS:

By: Tony Coston
Name: Tony Coston
Title: Staff Accountant

Schedule A

Creditor	Debtor	Case Number	Scheduled Amount	Proof of Claim Amt	Claim No.
Twoson Tool Company	Delphi Automotive Systems, LLC	05-44640	137,607.10		
Twoson Tool Company	Delphi Mechatronic Systems, Inc.	05-44567	2,348.64		
Twoson Tool Company	Delphi Mechatronic Systems, Inc.	05-44567	5,109.77		
Twoson Esp Inc.	Delphi Mechatronic Systems, Inc.	05-44567		2,348.64	8340
Twoson Tool Company	Delphi Mechatronic Systems, Inc.	05-44567		15,840.26	8341
Twoson Esp Inc.	Delphi Automotive Systems, LLC	05-44640		1,634.36	11232
Twoson Tool Co. Inc.	Delphi Automotive Systems, LLC	05-44640		134,780.90	11233

Initials:

Seller

Buyer

[Handwritten signatures]